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1945-46

Annual Report

of the Municipal Officers of the

Plantation of

Barnard

Maine

For the Municipal Year

1945-1946



MILO PRINTING COMPANY
MILO, MAINE

ANNUAL REPORT

of the

Municipal Officers

of the

Plantation of BARNARD, ME.

for the year

1945-1946



MILO PRINTING COMPANY
MILO, MAINE

WARRANT

ANNUAL MARCH MEETING

To Llewellyn Damon, a constable of the Plantation of Barnard, in the County of Piscataquis, GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said Plantation of Barnard, qualified by law to vote in affairs of the Plantation, to assemble at the Schoolhouse in said Plantation on Monday the eleventh day of March, A. D. 1946, at one o'clock in the afternoon to act on the following articles, to wit:

Article 1. To choose a moderator to preside at said meeting.

Article 2. To choose a Plantation clerk.

Article 3. To see if the Plantation will vote to accept the reports of officers as printed in the report.

Article 4. To choose three or more assessors for the ensuing year.

Article 5. To choose a Plantation treasurer.

Article 6. To choose a member of the superintending school committee to hold office three years, and fill any vacancy that may occur.

Article 7. To see in what manner the Plantation will dispose of the collection of taxes for the ensuing year, and fix the compensation of the tax collector.

Article 8. To choose a collector of taxes.

Article 9. To choose one or more constables.

Article 10. To choose a fire ward.

Article 11. To choose a road commissioner.

Article 12. To choose all other officers usually chosen at the regular March meeting.

Article 13. To see what sum of money the Plantation will vote to raise and appropriate for general government, i. e., officers' salaries, office supplies, bonds, insurance, election expense, and for miscellaneous and incidentals.

Article 14. To see what sum of money the Plantation will vote to raise and appropriate for the salary of superintendent of schools.

Article 15. To see what sum of money the Plantation will vote to raise and appropriate for schools.

Article 16. To see what sum of money the Plantation will vote to raise and appropriate for the services of the school committee.

Article 17. To see how much money the Plantation will raise and appropriate for maintenance of highways and bridges, and snow and ice removal.

Article 18. To see if the Plantation will vote to raise and appropriate the sum of one hundred and thirty-eight dollars (\$138.00) for the maintenance of State Aid high-ways. (Patrol).

Article 19. To see if the Plantation will vote to appropriate four hundred and fifty dollars (\$450.00) of "Insurance on Hall Equipment" money, for construction of State Aid Road, under the provision of Section 19, Chapter 28 of the Revised Statutes of 1930, or under the provisions of Section 3, Chapter 229, Public Laws of 1937.

Article 20. To see if the Plantation will vote to raise and appropriate the sum of eighty dollars (\$80.00) for the maintenance of third class roads.

Article 21. To see if the Plantation will vote to use the interest on War Bonds for cemetery improvement, choose a cemetery committee, and act on anything relating thereto.

Article 22. To see how much money the Plantation will vote to raise and appropriate for Public Health Nurse and Health Officer.

Article 23. To see whether or not the Plantation will vote to raise and appropriate the sum of twenty-five dollars (\$25.00) for advertising our natural resources, advantages and attractions under the provisions of Chapter 5, Section 82 of the Revised Statutes. Said money to be expended through the State of Maine Publicity Bureau.

Article 24. To see if the Plantation will vote to allow a 2% discount on taxes paid on or before July 1, 1946.

Article 25. To see if the Plantation will vote to authorize the assessors, with the signature of the treasurer, to hire money to defray Plantation expenses in anticipation of 1946 taxes, the amount so hired not to exceed two thousand dollars (\$2,000.00).

The Assessors hereby give notice that they will be in session at the Schoolhouse in said Plantation at twelve o'clock noon on the day of said meeting for the purpose of revising and correcting the list of voters.

Hereof fail not and have you here this warrant with your doings thereon.

Given under our hands at Barnard Plantation this first day of March, A. D. 1946.

STANLEY LADD
WILLIAM SMITH
LLEWELLYN DAMON

Assessors of Barnard Plantation.

TOWN OFFICERS FOR 1945-46

Moderator

EVA LADD

Plantation Clerk

HAZEL DEAN

Assessors

STANLEY LADD

WILLIAM SMITH

LLEWELLYN DAMON

Treasurer

EVA M. LADD

Road Commissioner

STANLEY W. LADD

Superintending School Committee

HAZEL DEAN

Term Expires 1946

MARTHA DAMON

Term Expires 1947

EVA LADD

Term Expires 1948

Superintendent of Schools

HUBERT E. REDDING

Tax Collector

HAZEL DEAN

Constables

HAZEL DEAN

LLEWELLYN DAMON

Fire Ward

ORA LADD

Deputy Fire Ward

WILLIAM SMITH

Surveyors of Wood, Bark and Lumber

BOARD OF ASSESSORS

Fence Viewers

BOARD OF ASSESSORS

Sexton

STANLEY LADD

Health Officer

HAZEL DEAN

Cemetery Committee

BOARD OF ASSESSORS

ASSESSORS' REPORT

VALUATION OF THE PLANTATION OF BARNARD APRIL, 1945

Real Estate—Resident	\$ 4,782.00	
Real Estate—Non-Resident	78,341.00	
Total Real Estate		\$83,123.00
Personal Estate—Resident	\$1,165.00	
Personal Estate—Non-Resident	200.00	
		1,365.00
Total Valuation		\$84,488.00
Value of Land	\$74,807.00	
Value of Buildings	8,316.00	
Rate of Taxation, .033		
Polls taxed, 14		
Polls not taxed, 2		
Tax on Resident Real Estate	\$157.81	
Tax on Non-Resident Real Estate	2,585.25	
Tax on Resident Personal Estate	38.45	
Tax on Non-Resident Personal Estate	6.60	
Tax on Polls	42.00	
Fractional gain	.07	
		\$2,830.18

TAXABLE PERSONAL PROPERTY, RESIDENT

	No.	Value
Horses	2	\$200.00
Cows	11	605.00
Oxen	1	50.00
Heifers	2	70.00
Poultry (over 50)	175	140.00
Radios	10	100.00
Total value		\$1,165.00

TAXABLE PERSONAL PROPERTY, NON-RESIDENT

	No.	Value
Horses	2	\$200.00

EXEMPT PERSONAL PROPERTY

	No.	Value
Yearlings	3	\$45.00
Swine	5	75.00
Poultry	100	80.00

Total value		\$200.00
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APPROPRIATIONS

General Government	\$450.00
School Supervision	70.00
Education	400.00
Health Nurse	15.00
General Roads	550.00
Patrol Roads	105.00
Third Class Maintenance	80.00

Total	\$1,670.00
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TAXES ASSESSED

State and District Tax	\$930.29
County Tax	137.07
Town Tax	1,670.00
Overlay	92.82

Total	\$2,830.18
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STATE AND FORESTRY DISTRICT TAX

Resources

Assessment	\$930.29
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Expenditures

Treasurer of State	930.29
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COUNTY TAX

Resources

Assessment	\$137.07
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Expenditures

County Treasurer	137.07
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DOG TAXES

Received from Town Clerk	\$8.10
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Paid State Treasurer	8.10
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PISCATAQUIS NURSING SERVICE

Resources

Appropriation	\$15.00	
Unexpended balance brought forward	5.00	
	<hr/>	\$20.00

Expenditures

R. W. Davis	\$15.00	
Unexpended carried to 1946	5.00	
	<hr/>	\$20.00

INSURANCE ON TOWN HALL EQUIPMENT

Brought from 1944	\$676.66
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Carried to 1946	676.66
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SCHOOL COMMITTEE

Resources

Overdraft carried to summary	\$15.00
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Expenditures

Hazel Dean	\$5.00	
Martha Damon	5.00	
Eva Ladd	5.00	
	<hr/>	\$15.00

EXCISE TAXES

Received		\$24.32
Carried to summary		24.32

GENERAL GOVERNMENT

Resources

Appropriation	\$450.00	
From State Bear Bounty refund	80.00	
Dog tax refund	2.76	
	<hr/>	\$532.76

Expenditures

Officers' Salaries :		
Stanley Ladd, assessor	\$100.00	
William Smith, assessor	40.00	
Llewellyn Damon, assessor	20.00	
Eva M. Ladd, treasurer	55.00	
Hazel Dean, clerk	30.00	
Hazel Dean Collector :		
Commission on 1945 taxes	69.70	
Excise tax fees	1.80	
Office Expense :		
Treasurer of State, audit	22.42	
Marks Ptg. House, town books	7.60	
Milo Printing Co., town reports	40.84	
Bonds :		
A. E. Blanchard, treasurer and collector bonds	25.00	

Miscellaneous :

Register of Deeds, transfers	.50	
Maine Municipal Asso., dues	15.00	
William Smith, bounty on bear	40.00	
Frank Hall, bounty on bear	40.00	
	<hr/>	\$507.86
Unexpended carried to summary		<hr/>
		\$24.90

REPORT OF ROAD COMMISSIONER

GENERAL ROADS, SUMMER AND WINTER

Resources

Appropriation	\$550.00	
Receivable from State	365.00	
	_____	\$915.00

Expenditures

C. E. Herrick Co., Inc., snow removal	\$505.00	
Allen Cuthbertson, snow removal	12.50	
A. H. Moore, snow removal	37.50	
Stanley Ladd, truck and hand labor	134.70	
Llewellyn Damon, team work	15.00	
Ora Ladd, hand labor	60.10	
Ralph Green, hand labor	47.54	
William Smith, hand labor	26.40	
Edward Ladd, hand labor	14.52	
Charles Soule, hand labor	5.28	
Stanley Ladd, gravel and tools	4.80	
Billings Hardware Co., dynamite	4.12	
Stanley Dean, bridge covering	6.96	
	_____	\$874.42
Unexpended carried to summary		\$40.58

THIRD CLASS ROAD MAINTENANCE

Resources

Appropriation	\$ 80.00	
Brought from 1944	124.04	
	_____	\$204.04

Expenditures

Stanley Ladd, truck	\$4.80	
Ralph Green, labor	1.98	
Ora Ladd, labor	1.32	
		<u>\$8.10</u>
Unexpended carried forward		<u>\$195.94</u>

STATE AID ROAD CONSTRUCTION

Balance from 1944	\$450.00
Carried to 1946	450.00

MAINTENANCE PATROL

Resources

Appropriation	\$105.00
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Expenditures

State Highway Commission	138.00
Overdraft carried to summary	<u>\$33.00</u>

TREASURER'S REPORT

Receipts

Cash on hand, March 4, 1945	\$1,937.64	
From Hazel Dean, Collector:		
1945 taxes	2,787.47	
Excise taxes	24.32	
Hazel Dean, dog taxes	8.10	
U. S. Treasurer, Interest on Bonds	100.00	
State Treasurer:		
Bounty on Bear, refund	80.00	
Dog tax, refund	2.76	
State school fund	119.60	
Snow Removal	270.50	
		\$5,330.39

Expenditures

Accounts:		
State and District tax	\$930.29	
County tax	137.07	
Education	714.52	
Public Health Nurse	15.00	
School Committee	15.00	
Cemetery	18.00	
Dog taxes	8.18	
Highways	1,020.52	
General government	507.86	
Total warrants paid		\$3,366.36
Cash on hand March 4, 1946		\$1,964.03
		\$5,330.39

Respectfully submitted,

Eva M. Ladd, treasurer.

REPORT OF TAX COLLECTOR FOR 1945

To commitment		\$2,830.18
Paid Treasurer	\$2,787.47	
Discounts allowed	42.71	
	<hr/>	\$2,830.18
Excise taxes		24.32

Respectfully submitted,

Hazel Dean, Clerk.

UNCOLLECTED TAXES 1943

Robert Henderson	16.50
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REPORT OF PLANTATION CLERK

Deaths

In Barnard Siding:

June 2, 1945, Hubert Morse Crandall, of Brownville Jct., age 22 years, 4 months, 1 day.

June 2, 1945, Frank Aldred Nason, of Frederickton Jct., N. B. age 17 years, 5 months, 14 days.

March 8, in Dover-Foxcroft, William Perham of Barnard, age 78, years, 4 months.

Chapter 320 of the Public Laws of 1945 make it unlawful to publish birth and marriage records in the annual town report.'

Respectfully submitted,

Hazell Dean, Cllerk.

CEMETERY ACCOUNT

Resources

Ballance brought from 1944	\$160.65	
Int. on war bonds	100.00	
		<hr/> \$260.65

Expenditures

Ralph Green, hand labor	\$13.20	
Stanley Ladd, truck	2.40	
Stanley Ladd, flags	2.40	
		<hr/> 18.00
		<hr/>
Unexpended carried to 1946		\$242.65

OVERLAY

Appropriation	\$92.82
Unexpended carried to summary	92.82

ACCOUNTS RECEIVABLE

From State:

1944 snow removal	\$94.50	
1945 snow removal	365.00	
		<hr/> \$459.50

SUMMARY OF ACCOUNTS

Unexpended:		
General government	\$24.90	
General roads	40.58	
Excise tax	24.32	
Overlay	92.82	
	<hr/>	\$182.62
Overdraft:		
School Committee	\$15.00	
Discounts	42.71	
Patrol roads	33.00	
	<hr/>	\$90.71
	<hr/>	
Net unexpended carried to surplus		91.91

ANALYSIS OF CHANGE OF NET SURPLUS

Net surplus March 4, 1945		\$628.68
Unexpended balances	\$182.62	
Overdraft	90.71	
	<hr/>	\$91.91
Net unexpended bal.		<hr/>
Net surplus March 4, 1946		\$720.59

COMPARATIVE BALANCE SHEET

Assets

	March 4, 1945	March 4, 1946
Cash	\$1,937.64	\$1,964.03
Uncollected Taxes, 1943	16.50	16.50
Accounts Receivable	365.00	459.50
Insurance Account—Investment	4,000.00	4,000.00
	<hr/>	<hr/>
	\$6,319.14	\$6,440.03

Liabilities

Town Hall—Insurance Reserve	\$4,000.00	\$4,000.00
Surplus Accounts		
Departmental Balances		
Forward (net)	1,690.68	1,719.66
Net Surplus	628.46	720.37
	<hr/>	<hr/>
Combined Liabilities and Surplus	\$6,319.14	\$6,440.03

REPORT OF SCHOOL DEPARTMENT

*To the Superintending School Committee and Citizens of
Barnard Plantation:*

The annual report of the Superintendent of Schools is hereby submitted.

Since September 3, 1945, Barnard Plantation has had eight pupils enrolled in the Sebec Village School. This arrangement is very satisfactory.

There are several factors which make it difficult to prepare a budget for the coming year. However, I suggest the following figures for your consideration:

Tuition	\$300.00
Conveyance	435.00
Clerk	28.00
Office Rent	4.00
Supplies	2.00
Supervision	80.00

The number of children who attend school is the biggest question. In general, costs of nearly everything are gradually rising, including transportation.

I wish to express my thanks to the School Board, town officials, and citizens for their support and cooperation during the past year.

Respectfully submitted,

HUBERT E. REDDING,

Supt. of Schools.

FINANCIAL REPORT OF SCHOOL ACCOUNTS

Receipts

Unexpended balance brought forward	\$240.00
Appropriation by Barnard Plantation	400.00
State School Fund	119.60

Total

\$759.60

Expenditures

Tuition	\$240.00	
Conveyance	360.80	
Supplies	4.55	
Clerk	30.21	
		<hr/>
Total		\$635.56
		<hr/>
Unexpended balance carried forward		\$124.04

DETAIL OF SCHOOL ACCOUNTS

Conveyance:		
Mrs. Allan Cuthbertson	\$360.80	
Tuition:		
Town of Sebec	240.00	
Supplies:		
Town of Milo School Department	.55	
Town of Milo	4.00	
Clerk:		
Rose Carlson	11.09	
Frances Harris Hamlin	19.14	
Supervision:		
Hubert E. Redding	78.96	
		<hr/>
		\$635.56

SUPERVISION

Receipts

Unexpended balance	\$20.56	
Appropriation	70.00	
		<hr/>
		\$90.56

Expenditures

Hubert E. Redding	78.96	
		<hr/>
Unexpended balance carried forward		\$11.60

REPAIRS

Unexpended balance		\$13.77
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AUDITOR'S REPORT

May 29, 1945.

Board of Selectmen
Barnard Plantation, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of Barnard Plantation have been audited for the period March 4, 1944 to March 4, 1945 inclusive.

Our examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which we considered necessary. Insofar as we can ascertain within the scope of our examination, the result discloses that the financial transactions of this plantation have been satisfactorily handled.

Comments and schedules prepared by Auditor Gould are incorporated in this report. These should prove of interest to you.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,
State Auditor.

May 29, 1945.

To: Fred M. Berry, State Auditor

From: Aubrey L. Gould, Auditor

Re: Audit of Barnard Plantation
March 4, 1944 to March 4, 1945

An examination has been completed of the books of account and records of Barnard Plantation for the municipal year ended March 4, 1945.

Insofar as could be determined, all revenues were properly recorded and monies received promptly deposited. Expenditures were reviewed to the extent deemed advisable and supporting vouchers were on file.

Exhibits and schedules are submitted which, in our opinion, properly reflect the financial status of the town.

Cash, \$1,937.64

Cash on deposit and subject to check as of March 4, 1945 was confirmed with the depository and the amount so reported reconciled with the balance as shown by the Plantation records.

Taxes—Property and Poll, \$16.50

The tax commitment was compared with the records of the Assessors. It was ascertained that this commitment was accounted for either by cash paid the Treasurer, or discounts as reflected on the records of the Collector.

No mail verification was made of any uncollected items.

The excise tax collections were checked from the Collector's receipts and the amounts specified found deposited with the Treasurer.

Accounts Receivable, \$365.00

This amount due from the state for snow removal.

Town Hall—Insurance Investment, \$4,000.00

This amount represents insurance money received on loss of town hall and is invested in Government Bonds, the interest from bonds to be used for cemetery care.

Net Surplus, \$628.46

Reference to Exhibit A indicates that as of the close of the municipal year, there was a Net Surplus in the amount of \$628.46 as compared with a Net Surplus of \$478.68 shown the previous year or a beneficial change of \$149.78.

General

No Withholding Tax deductions were made during the year.

The dog license revenues in the amount of \$7.20, as reported by the Plantation Clerk, have been deposited with the Treasurer and forwarded to the State Treasurer.

Verifications as deemed necessary were made of the asset and liability accounts.

(Signed) AUBREY L. GOULD,

Auditor.

Exhibit A

COMPARATIVE BALANCE SHEET

Assets

Subsidiary Schedules:	March 4, 1945	March 4, 1944
1 Cash	\$1,937.64	\$1,941.34
Tax Accounts Uncollected:		
2 Taxes	16.50	16.50
3 Accounts Receivable	365.00	365.00
4 Town Hall—Insurance Investment	4,000.00	4,000.00
	<hr/>	<hr/>
Total Assets	\$6,319.14	\$6,322.84

Liabilities

4 Town Hall—Insurance Reserve	\$4,000.00	\$4,000.00
<i>Surplus Accounts</i>		
Ex. D Departmental Balances		
Forward (net)	\$1,690.68	\$1,844.16
Ex. E Net Surplus	628.46	478.68
	<hr/>	<hr/>
	2,319.14	2,322.84
	<hr/>	<hr/>
Total Liabilities and Surplus Accts.	\$6,319.14	\$6,322.84

Exhibit E

ANALYSIS OF CHANGE IN NET SURPLUS

Year ended March 4, 1945

Net Surplus—March 4, 1944		\$478.68
Transactions affecting current year:		
Operating Accounts:		
Credits—Departmental Balances (Ex. D)		
Unexpended	\$121.01	
Overdraft	102.23	
	<hr/>	\$18.78
Excise Tax		26.27
Supplemental Tax (Exhibit C)		7.50
Overlay (Exhibit C)		97.23
		<hr/>
Total Credits for Current Year		149.78
		<hr/>
Net Surplus—March 4, 1945 (Exhibit A)		\$628.46

*Exhibit B***CASH RECEIPTS AND DISBURSEMENTS**

Year ended March 4, 1945

Cash Balance—March 4, 1944 \$1,941.34*Receipts*

Property and Poll Taxes			
Current year		\$2,526.25	
Excise Tax:			
1944 Receipts 11 to 15	\$ 6.00		
1945 Receipts 1 to 9	20.27		
		26.27	
Dog Licenses		7.20	
			\$2,559.72
Departmental:	From	Other	
General Government	State	Sources	
Highways	21.07	15.00	
Education	365.00	1.00	
Cemeteries	98.60	100.00	
	484.67	116.00	
(Exhibit D)			600.67
Total Receipts			3,160.39
Total Available			5,101.73

Disbursements

Departmental (Exhibit D)	3,156.89	
Dog Licenses	7.20	
		3,164.09
Cash Balance—March 4, 1945 (Schedule 1)		\$1,937.64
—A complete audit report is on file in Plantation office.		

Exhibit D

STATEMENT OF DEPARTMENTAL OPERATIONS

Year ended March 4, 1945

	C R E D I T S			C H A R G E S			B A L A N C E S		
	From 1943/44 Yr.	Appro- priations	Depart- mental Receipts	Total	Cash Disburse- ments	Other	draft Over-	Lapsed pended Unex	1945/46 To
GENERAL GOVERNMENT									
Town Charges		\$550.00	\$36.07	\$586.07	\$466.56			\$119.51	
Insurance—Town Hall Equipment	\$676.66			676.66					\$676.66
	676.66	550.00	36.07	1,262.73	466.56			119.51	676.66
HEALTH AND SANITATION									
Health Nurse	5.00	15.00		20.00	15.00				5.00
HIGHWAYS									
Town Roads		550.00	366.00	916.00	963.73		47.73		
State Aid Construction	450.00			450.00					450.00
Third Class Maintenance	127.82	80.00		207.82	83.78				124.04
State Highway Patrolman		105.00		105.00	103.50			1.50	
	577.82	735.00	366.00	1,678.82	1,151.01		47.73	1.50	574.04
EDUCATION									
Common Schools	492.40		98.60	591.00	351.00				240.00
Superintendent's Salary	5.44	95.00		89.56	69.00				20.56
School Repairs	13.77			13.77					13.77
School Committee					15.00		15.00		
	500.73	95.00	98.60	694.33	435.00		15.00		274.33
UNCLASSIFIED									
Cemetery Account	83.95		100.00	183.95	23.30				160.65
Discounts						\$39.50	39.50		
	83.95		100.00	183.95	23.30	39.50	39.50		160.65
SPECIAL ASSESSMENTS									
State Tax		934.27		934.27	934.27				
County Tax		131.75		131.75	131.75				
		1,066.02		1,066.02	1,066.02				
Total All Departments Exhibits	1,844.15 (A)	2,461.02 (C)	600.67 (B)	4,905.85	3,156.89 (B)	39.50	102.23 (E)	121.01 (E)	1,690.68 (A)